

Exhibit 12

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Pompano Beach, FL 33062

May 22, 2024

Honorable Pamela K. Chen
United States District Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

Dear Judge Chen:

I am writing this letter on behalf of Michael McMahon. I have known Michael since he was born. Michael is the grandson of Irish immigrants on both sides who brought their Catholic Faith and work ethic to this country, to improve the lives of their children and grandchildren. I know Michael's parents and grandparents are very proud of him as a husband, father and policeman.

Our families lived in the same apartment building in the Bronx. Our parents were best of friends so we shared many occasions both happy and sad with the McMahon family. We moved to Rockland County and, after several years, the McMahon family moved to Rockland County as well. The McMahon family was, and still is, a close knit family through good times and in bad times, with the foundation of their Catholic Faith.

Michael was one of nine children. Being one of nine children has to teach you kindness and patience. Michael is the embodiment of kindness and patience. This was particularly evident during a terrible time for his family. Michael's father was battling cancer and at the same time Michael's sister, Ann Marie, age twenty-five, was diagnosed with an aggressive cancer. Michael was the quiet angel of his namesake, Michael the Archangel. I still am overcome when I think of him during that time. Michael was his father's right hand. He would literally pick his father up and carry him from one place to another. Michael never seemed to say anything or draw any attention to himself. He was the quiet sentinel standing guard over his family. We were all heartbroken when Ann Marie passed. I remember Michael wheeling his father into the luncheon after the funeral; ever by his father's side. As we all know, losing a child is the worst thing that can happen to any parent. It was too much for his father to bear. Tragically, Michael's father passed away about three weeks after his sister.

Faced with the terrible tragedy of losing a sister, father and then a few months later a grandmother, the McMahon family did what Irish Catholic families do. They all leaned on their faith. Faith once again the anchor of the family.

Amidst all this sorrow, there was a blessing for Michael's devotion to his family. Shortly after his father passed, he met Martha, the love of his life. Everyone loved Martha. We all thought immediately that they were perfect for each other because of their goodness and kindness to everyone. Martha too has great faith. Both of them would need their faith considering what they would have to endure years later in their marriage. Throughout their married life together, Michael and Martha have been quietly helping anyone who needed it, family, friend or stranger.

Michael and Martha have lovingly raised three children based on the tenets of their Catholic Faith; love God above all else and love your neighbor as yourself. Michael, Martha and their children have endured unimaginable stress; physical, mental, emotional and financial for the past three years. Please God this will be the merciful end of it.

Michael wants his children to be able to look at him and be proud. His children have nothing but pride in him. Michael would never do anything that would jeopardize his character or principles. He always stood for the truth even when it would cost him everything.

Michael McMahon has been formed from his childhood to live his life by his Catholic Faith. Throughout his life he has been a shining example of that faith in whatever role he was in; son, brother, husband, father, friend and police officer.

When someone has lived a lifetime of goodness, honor, sacrifice and service for his family and the community, he should be lauded and not shamed. A person living a morally righteous life, does not throw it away on a whim. A righteous person will fight for the truth until his last breath.

Given what Michael McMahon, his wife, children and extended family have endured over these past three years, it is the virtue of mercy that is called for at this time. Please give Michael and his family back their lives so they can all continue to do the good work they have been doing for their whole lives.

Respectfully,



Theresa Bieber Hutton